7

3

 $v_0[m_q+1]=1+z^{-1}$

A 2

SESTELL TOEST

5. (Amended) An encoder for encoding a source signal, wherein the encoder is arranged for carrying out the method as defined in claim 1.

REMARKS

The claims have been amended to delete fmultiple dependencies. The above amendments are submitted to place this application in proper U.S. format. Entry of the amendment and an early action on the merits are solicited.

Respectfully submitted,

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(914) 333-9607 July 2, 2001